



Property Tax Assessment Freeze Instructions for Applying

For full information on the Property Tax Assessment Freeze Program, its requirements and [enabling legislation](#), please [visit our website](#).

Submitting Your Application

The Illinois State Historic Preservation Office (SHPO) has moved to digital submittals for the Property Tax Assessment Freeze Program. **Please do not mail your application to our office.** Instead, follow these instructions to apply digitally.

Please submit your application using the State's large-file transfer site: <https://filet.illinois.gov/filet/PIMupload.asp>, and designate the recipient as either SHPO.Freeze@illinois.gov or the email address of the SHPO architectural reviewer you have been working with on this project (if applicable).

Each component of your application (i.e., cover letter; signed Part 1, 2, or 3 forms; photo key; architectural plans; proof of expenditures) should be a separate .pdf file. If you have more than five (5) files to send, place them into a folder and compress or "zip" the folder (view [this info from Microsoft regarding zipping files](#)). Upload the zipped folder to the file-transfer site.

Photographs must be individual, high-quality .jpg files, named as address and room or feature (ex. "208 Elm, north elevation.jpg" or "1321 W Pine, living room looking SW.jpg"). Place all "before," "during" (if applicable), or "after" photos into their own folder, compress it, and upload it to the file-transfer site.

Name each of the files and zipped photo folders as:

<Town Name>_<Building Address>_<Application Part>_<Description of Component>

Examples:

Highwood_450 Great Ave_Pt 1_form.pdf

Chicago_4800 Little St_Pt 2_plans.pdf

Jacksonville_2600 Burroughs_Pt 3_photos.zip

Completing Your Application

Each of the three parts of the program application (Parts 1, 2, and 3) is downloadable from [our website](#). Every project must complete and submit all three parts, but they (and their supporting documents) may be submitted separately.

[PART 1: Certification of a Historic Building](#). Part 1 establishes that your property is historic and, therefore, eligible for the program. We recommend that you submit Part 1 prior to construction.

- 1. Property information:** Check the appropriate box for the type of historic designation. For locally designated landmarks, submit the property's designation ordinance or a .pdf of your municipality's webpage showing the landmarked property. For buildings in historic districts, enter the name of the historic district and submit a map showing the boundaries of the historic district with the property identified. If your property is in the process of being designated, describe the status of the process.
- 2. Project contact (if different from Owner).**
- 3. Statement of significance (maximum of 50 words):** If your building is in a local or National

Register historic district, *briefly* describe how it contributes to the district's significance. For example, how does it compare to surrounding properties in terms of age, architectural style, and/or materials? Is it associated with significant people or a historic event?

4. **Owner:** We require that the owner signs this form to attest to its veracity.
5. **Materials that must be submitted with this completed and signed form:**
 - A. **Recently taken color photographs showing exterior views of the property:** Name and submit individual, high-resolution .jpg images of the front and sides of the building as requested on the first page of these instructions.
 - B. **Proof of historic status:** Please see #1, "Property information" above.

PART 2: Request for Approval of a Rehabilitation Plan. We highly recommend that you submit and receive approval for your Part 2 before you start any construction. Work that occurs prior to SHPO approval is at your own risk. In the Part 2, you thoroughly describe your rehabilitation project. Insufficient documentation may delay our review.

1. **Property information.**
2. **Project data:**
 - **Estimated start date** and **Estimated completion date** let the SHPO reviewers know how far along your project is in design or construction. Projects under way or completed prior to the approval of the Part 2 are still eligible to apply, although all work must meet the Standards.
 - **Estimated rehab cost.**
 - **Floor area before/after rehab** can be an estimate.
 - **Architect/Designer for project (if applicable):** It is not required that projects have a design professional.
3. **Project contact (if different from Owner)**
4. **Owner:** We require that the owner signs this form to attest to its veracity.
5. **Description of the Rehabilitation Plan:** Using as many sheets as you require, describe all work, both exterior and interior, even if the work is an ineligible expense, such as new construction or site work. Use a new numbered item for each component, such as a specific architectural feature or a space, like the staircase, wood floors, roof, windows, or the front parlor. Describe and approximately date the feature or space (example: "foyer, 1894; low bookshelf from 1990s"). Reference the appropriate photographs and drawings (if available), and explain the proposed work (example: "wood trim in foyer will be chemically stripped of paint then stained and varnished. The 1980s bookshelf will be removed, and the missing baseboard will be replaced with new, matching wood baseboard."). [Additional description sheets are available on our website.](#)
6. **Materials that must be submitted with this completed and signed form:**
 - A. **Completed "Description of Rehabilitation Plan" sheets:** See number 5 above.
 - B. **Labeled, exterior and interior pre-construction photographs:** Name and submit high-resolution, interior and exterior .jpgs taken prior to construction as outlined on the first page of these instructions. Exterior photos must include every façade, both close up and distant so that roof lines and chimneys are visible. Include views from the corners of the lots. Interior photos should be similar to a "walk-through" and must include all the rooms in the building, even those in which work will not occur. Photos of major spaces (such as vestibule, foyer, stair hall, stairs, living and dining rooms, main hallways) should include overall views and details of distinctive elements, such as fireplaces, historic light fixtures, original doors, stained-glass windows, plaster details, molding, historic flooring, and railings. Include images of problem areas, such as previously repaired or missing elements, damage, and non-historic additions. If any part of the

project is underway or completed, include both “before” and “during/after” photos.

C. Architectural or design plans, if prepared

PART 3: Request for Approval of Completed Work. Part 3 should be completed and submitted after construction is done. The SHPO bases its approval on the description in the Part 2 of the application. In the event of a discrepancy between the application and other material (such as architectural plans or specifications), the application takes precedence.

1. Property information

2. Project data:

- A. Property Index Number (PIN) or legal description:** Your PIN is available from your assessor and on your property-tax bill.
- B. Assessor’s Fair Market Value for the year the rehab began:** Also called Fair Cash Value, this is determined by your assessor and appears on your property-tax bill. To achieve the freeze, you must spend more than 25% of this value on qualified expenses (letter D below).
- C. Assessed Value for the year the work began** appears on your property-tax bill.
- D. Total of Eligible Expenses (Rehab costs for existing building)** is the total of what you spent on and within the existing structure, excluding newly constructed additions.
- E. Total of Ineligible Expenses (Costs for additions, site work, etc.)**
- F. Project starting date.** This should be the same as the date of the first project expense.
- G. Project completion date.** This should be the same as the date of the last project expense.
- H. Total number of housing units before/after rehabilitation:** Single-family houses have 1. If the property did not contain any residences (i.e., an adaptive reuse of a warehouse), the “before” number is 0. If you began with a building with 15 apartments (even if some were unoccupied) and ended with 12 condo units, then you enter 15/12.

3. Project contact (if different from Owner)

- 4. Owner:** By signing this form, the owner certifies that the information is correct, that he or she owns and occupies the residence as his or her principal residence; that he or she is the first occupant after this rehab, and that no Certificate of Rehabilitation has been issued for this same residence within 4 years of the adjustment valuation period.

5. Materials that must be submitted with this completed and signed form

- A. Labeled exterior and interior post-construction photographs:** Name and submit high-resolution, interior and exterior .jpgs taken after construction as outlined on the first page of these instructions. Views should approximate those submitted with the Part 2.
- B. Summary of eligible expenditures:** Using [our downloadable summary](#) or your own spreadsheet, summarize the eligible rehab expenses.
- C. Scans of proof of expenditure and (if applicable) the Do-It-Yourself Labor Report:** Scans of canceled checks, paid invoices, credit-card statements with unrelated and sensitive information redacted, etc., must be submitted to substantiate your costs. If you are including “sweat equity” in your totals, include a completed [Do-It-Yourself Labor Report, downloadable from our website.](#)

D. Property tax bill from the year work began